

## **‘No Plate’ Tax – For Failure to Properly Display Virginia License Plates**

### **ARTICLE 17.3 OF CHAPTER 4 (TAXATION AND FINANCE) OF THE FAIRFAX COUNTY CODE TO IMPOSE A FEE OF \$100 ON CERTAIN UNLICENSED MOTOR VEHICLES**

#### **Section 4-17.3-1. Local motor vehicle license plate tax.**

There is hereby imposed a local motor vehicle license plate tax, in the amount of \$100 annually, upon the owners of motor vehicles that do not display current license plates as required by Virginia law.

#### **Section 4-17.3-2. Current license plates; defined and determinations.**

For the purposes of this Article, the term "current license plates" means current Virginia motor vehicle license plates as may be required to be displayed by Title 46.2 of the Virginia Code.

For the purposes of this Article, the Fairfax County Department of Tax Administration ("DTA") may rely on a vehicle's taxable situs for local personal property taxation in making a determination of applicability of the license tax authorized by this Article.

#### **Section 4-17.3-3. Assessment and collection of local motor vehicle license plate tax.**

(a) The tax authorized under this Article shall be assessed, billed, and collected under the same schedule and using the same process as the assessment and billing of personal property taxes; except that, the license tax authorized by this Article shall be a flat tax, not otherwise subject to proration. The entire \$100 flat tax shall be charged for any year, or for any part of a year, in which the vehicle has been determined to have taxable situs in Fairfax County and in which the vehicle does not otherwise display required Virginia license plates in accordance with Title 46.2 of the Code of Virginia. No refund or proration of this tax shall occur in the year in which a vehicle comes into compliance and first registers the vehicle with the Virginia Department of Motor Vehicles and displays a current Virginia license plate.

(b) No penalty for late filing or penalty for late payment as authorized under Article 17.1, Chapter 4, of the Fairfax County Code shall be applicable to the local motor vehicle license plate tax authorized under Article 17.3 herein. Interest however, as provided by Article 17.1, shall accrue on delinquent payments beyond the due date.

#### **Section 4-17.3-4. Exemptions.**

The local motor vehicle license plate tax authorized under this Article shall not be applicable to vehicles exempted from the requirements of displaying such license plates under the provisions of Article 6, Chapter 6, Virginia Code § 46.2-662 et seq., as amended, including any vehicle owned by a member of the armed forces on active duty. The license plate tax exemption for a member of the armed forces shall apply whether the vehicle is owned individually by the member of the armed forces or owned jointly with a non-military spouse. This exemption shall not apply to vehicles leased by members of the armed forces, and this exemption shall in no way impair the imposition of personal property taxes as may be applicable under Article 17.1, Section 4-17-11 of the Fairfax County Code.

That this ordinance shall become effective on and after July 1, 2009, and pursuant to this Article, the local motor vehicle license plate tax shall be assessed on applicable vehicles with situs in Fairfax County on and after that date.

#### **Code of Virginia §15.2-973. Ordinances imposing license taxes on owners of certain motor vehicles.**

Any locality may adopt an ordinance imposing a license tax, in an amount not exceeding \$100 annually, upon the owners of motor vehicles which do not display current license plates and which are not exempted from the requirements of displaying such license plates under the provisions of Article 6 (§ [46.2-662](#) et seq.) of Chapter 6 of Title 46.2, §§ [46.2-1554](#) and [46.2-1555](#), are not in a public dump, in an "automobile graveyard" as defined in § [33.1-348](#) or in the possession of a licensed junk dealer or licensed motor vehicle dealer. Such ordinance shall exempt from such tax any vehicles which are stored on private property for a period not in excess of sixty days, for the purpose of removing parts for the repair of another vehicle. Nothing in this section shall be applicable to any vehicle being held or stored by or at the direction of any governmental authority, to any vehicle owned by a member of the armed forces on active duty or to any vehicle regularly stored within a structure.

(1970, c. 380, § 15.1-27.1; 1977, c. 557; 1982, c. 216; 1988, c. 484; 1997, c. 587.)

**§ 46.2-662. Temporary exemption for new resident operating vehicle registered in another state or country.**

A resident owner of any passenger car, pickup or panel truck, or motorcycle, other than those provided for in § [46.2-652](#), which has been duly registered for the current calendar year in another state or country and which at all times when operated in the Commonwealth displays the license plate or plates issued for the vehicle in the other state or country, may operate or permit the operation of the passenger car, pickup or panel truck, or motorcycle within or partly within the Commonwealth for the first thirty days of his residency in the Commonwealth without registering the passenger car, pickup or panel truck, or motorcycle or paying any fees to the Commonwealth.

(1976, c. 17, § 46.1-41.1; 1980, c. 53; 1989, c. 727.)

**§ 46.2-1554. Movement by manufacturer to place of shipment or delivery.**

Any manufacturer of motor vehicles may operate or move or cause to be moved or operated on the highways for a distance of no more than twenty-five miles motor vehicles from the factory where manufactured or assembled to a railway depot, vessel, or place of shipment or delivery, without registering them and without license plates attached thereto, under a written permit first obtained from the local law-enforcement authorities having jurisdiction over the highways and on displaying in plain sight on each motor vehicle a placard bearing the name and address of the manufacturer authorizing or directing the movement.

(1988, c. 865, § 46.1-550.5:12; 1989, c. 727; 1995, cc. 767, 816.)

**§ 46.2-1555. Movement by dealers to salesrooms.**

Any dealer in motor vehicles may operate or move, or cause to be operated or moved, any motor vehicle on the highways for a distance of no more than twenty-five miles from a vessel, railway depot, warehouse, or any place of shipment or from a factory where manufactured or assembled to a salesroom, warehouse, or place of shipment or transshipment without registering them and without license plates attached thereto, under a written permit first obtained from the local law-enforcement authorities having jurisdiction over the highways and on displaying in plain sight on each motor vehicle a placard bearing the name and address of the dealer authorizing or directing the movement.

(1988, c. 865, § 46.1-550.5:13; 1989, c. 727; 1995, cc. 767, 816.)

### **§ 33.1-348. Junkyards.**

(a) For the purpose of promoting the public safety, health, welfare, convenience and enjoyment of public travel, to protect the public investment in public highways, and to preserve and enhance the scenic beauty of lands bordering public highways, it is hereby declared to be in the public interest to regulate and restrict the establishment, operation, and maintenance of junkyards in areas adjacent to the highways within this Commonwealth.

(b) For the purpose of this section the following definitions shall apply:

(1) "Junk" shall mean old or scrap copper, brass, rope, rags, batteries, paper, trash, rubber, debris, waste, or junked, dismantled, or wrecked automobiles, or parts thereof, iron, steel, and other old or scrap ferrous or nonferrous material.

(2) "Automobile graveyard" shall mean any lot or place which is exposed to the weather and upon which more than five motor vehicles of any kind that are incapable of being operated and which it would not be economically practical to make operative, are placed, located or found. The movement or rearrangement of vehicles within an existing lot or facility does not render this definition inapplicable. The provisions established by this subdivision shall begin with the first day that the vehicle is placed on the subject property.

(3) "Junkyard" shall mean an establishment or place of business which is maintained, operated, or used for storing, keeping, buying, or selling junk, or for the maintenance or operation of an automobile graveyard, and the term shall include garbage dumps and sanitary fills.